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**PRELIMINARY DRAFT**  
**No. 3374**

**PREPARED BY**  
**LEGISLATIVE SERVICES AGENCY**  
**2006 GENERAL ASSEMBLY**

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**DIGEST**

**Citations Affected:** IC 12-7-2-28.8.

**Synopsis:** Definition of child care ministry. Amends the definition of "child care ministry" to specify the grounds for the organization's federal tax exemption and to require annual filing of supporting documentation with the division of family resources. Grandfathers organizations registered on January 1, 2005.

**Effective:** July 1, 2006.



A BILL FOR AN ACT to amend the Indiana Code concerning human services.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 12-7-2-28.8 IS AMENDED TO READ AS  
2       FOLLOWS [EFFECTIVE JULY 1, 2006]: Sec. 28.8. "Child care  
3       ministry", for purposes of IC 12-17.2, means:

4       **(1) child care operated by a church or religious ministry that:**

5               **(A) is a religious organization exempt from federal income**  
6               **taxation under Section 501 of the Internal Revenue Code; and**

7               **(B) was registered as a child care ministry under**  
8               **IC 12-17.2-6 on January 1, 2005; or**

9       **(2) child care operated by a church or religious ministry that:**

10              **(A) is an organization exempt from federal income taxation**  
11              **under Section 501 of the Internal Revenue Code because**  
12              **the organization is organized and operated exclusively for**  
13              **religious purposes; and**

14              **(B) annually submits the documentation supporting the**  
15              **exemption described in clause (A) to the division of family**  
16              **resources.**

